



Michigan *Office of the Auditor General* **REPORT SUMMARY**

Performance Audit

State Universities' Reporting of Selected Higher Education Institutional Data Inventory (HEIDI) Data

Report Number:
33-300-06

Released:
September 2006

The 15 State universities are required to report HEIDI data to the Legislature on a fiscal year basis. Instructions for reporting the data are included in the boilerplate of the annual appropriations act for higher education and in the Office of the State Budget's HEIDI User Manual. Examples of information reported in HEIDI include enrollment data, faculty and staff status and compensation, revenues, expenditures, building square footage, scholarships and grants, tuition and fees, and student population profiles.

Audit Objective:

To assess whether the State universities reported selected HEIDI data as required by the annual appropriations act for higher education and by the Office of the State Budget's HEIDI User Manual.

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Audit Conclusion:

Our assessment disclosed that the State universities generally reported selected HEIDI data as required. However, our assessment disclosed one material condition.

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Material Condition:

Central Michigan University included ineligible student credit hours for distance learning courses that overstated its resident student credit hours and materially overstated its nonresident student credit hours reported to the Department of Management and Budget (Finding 1).

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Agency Response:

Our audit report includes 1 finding and 1 corresponding recommendation. Central Michigan University's preliminary response indicated disagreement with the finding.

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A copy of the full report can be
obtained by calling 517.334.8050
or by visiting our Web site at:
<http://audgen.michigan.gov>



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